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Tax Bulletin

Tax Bulletin 5-03

Effective Date: July 1, 2003

Re: Amendments to Sales and and Use Tax

Senate Bill 213, passed in the 2003 General Legislative Session, taxes the purchaser for the amounts paid or charged for multi-channel video or audio services provided by a multi-channel video or audio service provider within the state. The provider or seller of multi-channel video and audio services is responsible for accounting, collecting, reporting and remitting the tax to the Tax Commission.

The transaction of a sale for multi-channel video or audio service takes place at the delivery location for which a person or entity contracts with the provider. The nine-digit zip code of the customer's "place of primary use" shall determine the delivery location for taxing purposes.

A "multi-channel video or audio service provider" is defined as any person or group of persons that:

- provides multi-channel video or audio service and directly or indirectly owns a significant interest in the multi-channel video or audio service; or
- otherwise controls or is responsible through any arrangement, the management and operation of the multi-channel video or audio service.

A "multi-channel video or audio service provider" includes the following except those specifically exempted by state or federal law:

1. a cable operator;
2. a CATV provider;
3. a multi-point distribution provider;
4. a MMDS provider;
5. a SMATV operator;
6. a direct-to-home satellite service provider; or
7. a DBS provider

QUESTIONS...



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